

## 2003-2004 Budget Summary

	<u>Original 02-03 Budget</u>	<u>Requested 03-04 Budget</u>	<u>Proposed 03-04 Budget</u>	<u>Approved 03-04 Budget</u>
<b><u>General Fund</u></b>				
Revenues:				
Taxes				
Property taxes - current year	28,770,000	34,560,000	34,560,000	34,560,000
Property taxes - prior years	60,000	75,000	75,000	75,000
Penalties and interest	110,000	150,000	150,000	150,000
Privilege license taxes	15,000	15,000	15,000	15,000
Rental vehicle tax	40,000	40,000	40,000	40,000
Intangibles tax	2,000,000	-	-	-
Hold harmless fund	-	316,000	316,000	316,000
Sales taxes	8,400,000	11,100,000	11,100,000	11,100,000
Payments in lieu of taxes	33,000	-	-	-
Inventory tax credit	620,000	-	-	-
Alcohol Beverage Control fund	<u>542,000</u>	<u>542,000</u>	<u>542,000</u>	<u>542,000</u>
Total	40,590,000	46,798,000	46,798,000	46,798,000
General revenues				
Interest earnings	645,000	300,000	300,000	300,000
Departmental revenues and interest	<u>3,235,951</u>	<u>3,869,000</u>	<u>3,869,000</u>	<u>3,869,000</u>
Total	3,880,951	4,169,000	4,169,000	4,169,000
Human services				
Child support enforcement	612,000	642,000	642,000	642,000
Other grants	327,870	316,000	316,000	316,000
Aging	<u>645,000</u>	<u>640,000</u>	<u>640,000</u>	<u>640,000</u>
Total	1,584,870	1,598,000	1,598,000	1,598,000
Revaluation reserve	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer from bond interest	<u>500,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Designated fund balance	<u>3,200,000</u>	<u>193,143</u>	<u>193,143</u>	<u>842,823</u>
Total revenues	<u>49,905,821</u>	<u>53,058,143</u>	<u>53,058,143</u>	<u>53,707,823</u>
Expenditures:				
General government				
Governing body	243,200	244,600	193,600	193,600

Administration	296,300	329,500	329,500	329,500
Personnel services	94,200	174,500	112,500	177,500
Volunteer center - RSVP	104,700	92,800	86,400	86,400
Financial services	394,300	422,300	421,000	421,000
County attorney	400,100	561,700	494,400	578,400
Tax	1,491,400	1,482,000	1,454,000	1,454,000
Revaluation	409,700	586,126	500,126	500,126
Elections	320,200	393,150	393,150	393,150
Register of deeds	1,026,560	1,110,582	1,101,060	1,101,060
Total	4,780,660	5,397,258	5,085,736	5,234,736
Public safety				
Sheriff	3,817,513	4,520,650	4,058,250	4,095,750
Jail	2,046,500	2,537,000	2,262,000	2,262,000
Day reporting center	85,734	89,234	89,234	89,234
Emergency management and preparedness	747,000	772,500	729,000	729,000
Total	6,696,747	7,919,384	7,138,484	7,175,984
Environment and community development				
Waste disposal	1,391,900	1,435,000	1,420,400	1,420,400
Planning/code enforcement	796,500	789,000	735,500	735,500
Community development	258,450	388,802	206,650	206,650
Cooperative extension	409,065	411,537	398,537	398,537
Soil and water conservation	207,650	222,686	220,850	220,850
Total	3,063,565	3,247,025	2,981,937	2,981,937
Human services				
Child support enforcement	541,500	550,500	549,500	549,500
Veteran's service	104,500	116,100	115,700	115,700
Aging	1,121,900	1,156,479	1,144,479	1,144,479
Total	1,767,900	1,823,079	1,809,679	1,809,679
Cultural development				
Library	427,820	458,120	451,320	451,320
Recreation	601,100	580,650	568,150	568,150
Total	1,028,920	1,038,770	1,019,470	1,019,470
Education				
School current expense	16,845,032	18,103,998	17,520,000	17,876,880
School technology	150,000	2,696,900	-	-
College current expense	2,646,044	2,963,570	2,831,000	2,831,000
Westmoore Learning Center	-	-	-	75,000

College capital outlay	<u>150,000</u>	<u>168,000</u>	<u>150,000</u>	<u>150,000</u>
Total	19,791,076	23,932,468	20,501,000	20,932,880
Grants/court facility costs	<u>753,608</u>	<u>1,026,107</u>	<u>1,000,607</u>	<u>1,000,607</u>
Transfers				
Social service operations fur	6,271,345	6,547,362	6,547,362	6,547,362
Health operations fund	1,489,000	2,500,000	2,100,000	2,100,000
Airport fund	40,000	100,000	100,000	100,000
Revaluation rese	-	400,000	-	-
School special revenue fund	<u>1,810,000</u>	<u>2,172,874</u>	<u>2,172,874</u>	<u>2,172,874</u>
Total	9,610,345	11,720,236	10,920,236	10,920,236
Other				
Capital outlay	56,000	1,862,188	200,000	231,300
Debt service-principal	1,367,000	1,451,200	1,451,200	1,451,200
Debt service-inte	<u>990,000</u>	<u>949,794</u>	<u>949,794</u>	<u>949,794</u>
Total	2,413,000	4,263,182	2,600,994	2,632,294
Total expenditures	<u>49,905,821</u>	<u>60,367,509</u>	<u>53,058,143</u>	<u>53,707,823</u>
Net excess	<u>-</u>	<u>(7,309,366)</u>	<u>-</u>	<u>-</u>

### **Social Services Operations**

#### Revenues:

Transfer from general fund	6,271,345	6,547,362	6,547,362	6,547,362
Grants and other revenues	<u>5,670,657</u>	<u>5,773,943</u>	<u>5,773,943</u>	<u>5,773,943</u>
Total revenues	<u>11,942,002</u>	<u>12,321,305</u>	<u>12,321,305</u>	<u>12,321,305</u>

#### Expenditures:

Administration	979,330	1,107,269	1,107,269	1,107,269
Income maintenance support	297,693	243,231	243,231	243,231
Services support	629,651	617,500	617,500	617,500
Income maintenanc	969,719	1,149,548	1,149,548	1,149,548
Services	1,474,918	1,732,219	1,732,219	1,732,219
Program allocation	3,560,899	3,273,585	3,273,585	3,273,585
Entitlement progra	4,029,792	4,089,953	4,089,953	4,089,953
Capital outlay	<u>-</u>	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>
Total expenditures	<u>11,942,002</u>	<u>12,321,305</u>	<u>12,321,305</u>	<u>12,321,305</u>

Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
------------	----------	----------	----------	----------

**Health Operations Fund**

## Revenues:

Transfer from general fund	1,489,000	2,100,000	2,100,000	2,100,000
Grants and other revenues	<u>1,886,680</u>	<u>1,724,563</u>	<u>1,724,563</u>	<u>1,724,563</u>
Total revenues	<u>3,375,680</u>	<u>3,824,563</u>	<u>3,824,563</u>	<u>3,824,563</u>

## Expenditures:

Health administration and clinical	907,000	1,163,000	1,068,000	1,068,000
Environmental health	554,000	591,279	580,800	580,800
Women infants and children	252,011	252,357	252,357	252,357
Maternal and child health	970,900	994,358	963,784	963,784
Family planning	218,368	231,700	231,700	231,700
Other clinic services	153,201	201,208	201,208	201,208
Animal control	320,200	550,211	526,714	526,714
Capital outlay	-	61,500	-	-
Total expenditures	<u>3,375,680</u>	<u>4,045,613</u>	<u>3,824,563</u>	<u>3,824,563</u>

Net excess	<u>-</u>	<u>(221,050)</u>	<u>-</u>	<u>-</u>
------------	----------	------------------	----------	----------

**Water Pollution Control Plant Fund**

## Revenues:

User fees	<u>1,650,000</u>	<u>1,747,200</u>	<u>1,747,200</u>	<u>1,747,200</u>
Total revenues	<u>1,650,000</u>	<u>1,747,200</u>	<u>1,747,200</u>	<u>1,747,200</u>

## Expenses:

Operations	1,521,500	1,551,700	1,547,200	1,547,200
Capital outlay	<u>128,500</u>	<u>1,488,000</u>	<u>200,000</u>	<u>200,000</u>
Total expenses	<u>1,650,000</u>	<u>3,039,700</u>	<u>1,747,200</u>	<u>1,747,200</u>

Net excess	<u>-</u>	<u>(1,292,500)</u>	<u>-</u>	<u>-</u>
------------	----------	--------------------	----------	----------

**Public Utilities Fund**

## Revenues:

Water sales	2,758,000	2,558,725	2,558,725	2,558,725
Sewer sales	1,750,000	1,655,000	1,655,000	1,655,000
Tap fees	200,000	200,000	200,000	200,000
Impact fees	487,500	487,500	487,500	487,500
Other utility revenues	319,620	314,000	314,000	314,000
Financing proceeds	1,382,000	-	-	-
Retained earnings appropriated	<u>560,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>7,457,218</u>	<u>5,215,225</u>	<u>5,215,225</u>	<u>5,215,225</u>

Expenses:

Administration/operations	453,800	550,610	550,610	550,610
Maintenance	2,213,750	2,240,400	2,214,400	2,214,400
Water quality	1,063,400	1,230,965	1,229,465	1,229,465
Engineering	190,268	177,850	175,750	175,750
Capital outlay	2,331,000	4,153,500	-	-
Debt service	1,205,000	1,205,000	1,045,000	1,045,000
Total expenses	<u>7,457,218</u>	<u>9,558,325</u>	<u>5,215,225</u>	<u>5,215,225</u>
Net excess	<u>-</u>	<u>(4,343,100)</u>	<u>-</u>	<u>-</u>

**East Moore Water District**

Revenues	3,360,423	273,000	273,000	273,000
Expenses	<u>3,360,423</u>	<u>273,000</u>	<u>273,000</u>	<u>273,000</u>
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Management Information Systems Fund**

Revenues:

MIS user fees	830,000	822,500	822,500	822,500
Retained earnings	-	200,000	200,000	200,000
Total revenues	<u>830,000</u>	<u>1,022,500</u>	<u>1,022,500</u>	<u>1,022,500</u>

Expenses:

Operations	640,500	742,500	740,500	740,500
Capital outlay	107,500	426,038	200,000	200,000
Debt service	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>
Total expenses	<u>830,000</u>	<u>1,250,538</u>	<u>1,022,500</u>	<u>1,022,500</u>
Net excess	<u>-</u>	<u>(228,038)</u>	<u>-</u>	<u>-</u>

**Risk Management Fund**

Revenues	3,500,000	3,965,000	3,965,000	3,965,000
Expenses	<u>3,500,000</u>	<u>3,965,000</u>	<u>3,965,000</u>	<u>3,965,000</u>
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Property Management F**

Revenues:

Property management fees	1,500,000	1,500,000	1,500,000	1,500,000
--------------------------	-----------	-----------	-----------	-----------

Rental fees	15,000	15,000	15,000	15,000
Vehicle user fees	1,100,000	1,100,000	1,100,000	1,100,000
Fuel tax refunds	40,000	-	-	-
Other revenues	10,000	-	-	-
Retained earnings appropriate	268,300	812,000	812,000	812,000
Total revenues	<u>2,933,300</u>	<u>3,427,000</u>	<u>3,427,000</u>	<u>3,427,000</u>
Expenses:				
Administration/operations	253,500	268,000	268,000	268,000
Maintenance	475,000	492,000	487,000	487,000
Custodial services	326,000	322,000	322,000	322,000
Garage services	786,000	885,000	885,000	885,000
Utilities	451,500	465,000	465,000	465,000
Capital outlay	641,300	1,961,000	1,000,000	1,000,000
Total expenses	<u>2,933,300</u>	<u>4,393,000</u>	<u>3,427,000</u>	<u>3,427,000</u>
Net excess	<u>-</u>	<u>(966,000)</u>	<u>-</u>	<u>-</u>

#### **Emergency Medical Services Fund**

Revenues:				
Property taxes	2,595,000	2,910,000	2,910,000	2,910,000
Fees / other revenue	60,000	60,000	60,000	60,000
Designated fund balance	193,000	301,500	301,500	341,500
Total revenues	<u>2,848,000</u>	<u>3,271,500</u>	<u>3,271,500</u>	<u>3,311,500</u>
Expenditures:				
Operations	2,770,000	3,472,486	3,218,500	3,258,500
Capital outlay	78,000	216,500	53,000	53,000
Total expenditures	<u>2,848,000</u>	<u>3,688,986</u>	<u>3,271,500</u>	<u>3,311,500</u>
Net excess	<u>-</u>	<u>(417,486)</u>	<u>-</u>	<u>-</u>

#### **School Special Revenue**

Revenues:				
Sales taxes	2,700,000	2,750,000	2,750,000	2,750,000
State facility funds	680,000	680,000	680,000	680,000
County appropriate	1,810,000	2,172,874	2,172,874	2,172,874
Designated fund balance	409,418	-	-	-
Total revenues	<u>5,599,418</u>	<u>5,602,874</u>	<u>5,602,874</u>	<u>5,602,874</u>

Expenditures:				
School capital outl	1,064,418	1,064,418	1,064,418	1,064,418
Debt service	4,535,000	4,538,456	4,538,456	4,538,456
Total expenditures	<u>5,599,418</u>	<u>5,602,874</u>	<u>5,602,874</u>	<u>5,602,874</u>
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**911 Telephone System F**

Revenues:				
Revenues - E911 telephone fe	520,000	570,000	570,000	570,000
Designated fund balance	-	126,000	126,000	126,000
Total revenues	<u>520,000</u>	<u>696,000</u>	<u>696,000</u>	<u>696,000</u>

Expenditures:				
Operations	279,000	361,505	352,000	352,000
Capital outlay	241,000	515,000	344,000	344,000
Total expenditures	<u>520,000</u>	<u>876,505</u>	<u>696,000</u>	<u>696,000</u>

Net excess	<u>-</u>	<u>(180,505)</u>	<u>-</u>	<u>-</u>
------------	----------	------------------	----------	----------

General fund	49,905,821	60,367,509	53,058,143	53,707,823
Social services fund	11,942,002	12,321,305	12,321,305	12,321,305
Health operations fu	3,375,680	4,045,613	3,824,563	3,824,563
Wastewater fund	1,650,000	3,039,700	1,747,200	1,747,200
Public utilities fund	7,457,218	9,558,325	5,215,225	5,215,225
EMWD fund	3,360,423	273,000	273,000	273,000
MIS fund	830,000	1,250,538	1,022,500	1,022,500
Risk management fu	3,500,000	3,965,000	3,965,000	3,965,000
Property management fund	2,933,300	4,393,000	3,427,000	3,427,000
EMS fund	2,848,000	3,688,986	3,271,500	3,311,500
School special revenue fund	5,599,418	5,602,874	5,602,874	5,602,874
E911 fund	520,000	876,505	696,000	696,000
Less transfers	<u>(16,500,345)</u>	<u>(17,098,145)</u>	<u>(18,207,736)</u>	<u>(18,207,736)</u>
	<u>77,421,517</u>	<u>92,284,210</u>	<u>76,216,574</u>	<u>76,906,254</u>
	93,921,862		94,424,310	